



MAINE TAX ALERT

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IMPORTANT INFORMATION LAW CHANGE EFFECTIVE APRIL 2, 2015 Off-Highway Special Fuel and Gasoline Refund Application

The Maine Legislature has recently enacted legislation that extends from 12 months to 18 months the period of time within which an application for a refund of taxes paid on special fuel and gasoline used off-highway may be made.

36 M.R.S. §2908, “Refund of tax in certain cases; time limit” now reads:

“A refund application on a form prescribed by the State Tax Assessor must be filed to claim a refund pursuant to this section. Interest must be paid at the rate determined pursuant to section 186, calculated from the date of receipt of the claim, for all proper claims not paid within 30 days of receipt. *Applications for refunds must be filed with the assessor within 18 months from the date of purchase.*”

If any taxpayer has been previously denied a refund for the reason of exceeding the 12 month threshold and they made purchases from October 2, 2013 forward, they may reapply for those purchases, provided the purchases fall within 18 months from the date of filing.

Additional information and forms can be obtained by contacting Maine Revenue Services at (207) 624-9609 or on the Web at www.maine.gov/revenue/fueltax/homepage.html.

68th Annual Maine Property Tax School

Maine Revenue Services is pleased to announce the dates for the 2015 Property Tax School will be August 3 – 7 at the University of Maine Hutchinson Center in Belfast. Basic tuition is still just \$40 per day or \$175 for the full week, including the traditional waterfront lobster bake at Young’s Lobster Pound on Monday, August 3 and other evening activities. The curriculum is still being developed, but we are working on an exciting week of programs.

In addition to the traditional basic courses, scheduled topics include:

- Beginning and Intermediate Geographic Information Systems (GIS)

- A Look at Brownfield Properties
- Assessing a Brewpub
- Foreclosures as a Last Resort
- Global Positioning Systems (GPS) Training
- Ethics
- Business Equipment Tax Exemption/Reimbursement Programs
- A Practical Guide to the Income Approach to Valuation
- Tax Increment Financing: What does the assessor needs to know before setting the tax rate.

Check the [Property Tax School](#) page of the MRS website for updates and registration information.

Maine Revenue Services Rulemaking Activity

Amendments to Rule 201, “Rules of Procedure Used to Develop State Valuation.” MRS is proposing to repeal and replace Rule 201 “Rules of Procedure Used to Develop State Valuation”. The rule is being replaced to update obsolete references and to enhance the readability of the rule. The State Tax Assessor must annually develop the state valuation for each municipality and for each county with property in the unorganized territory. This rule establishes the methodology used to develop state valuation and must be amended to reflect changes in state law.

The proposed changes to Rule 201 can be seen at www.maine.gov/revenue/rules/homepage.html, under Proposed Changes. Comments on the proposed changes can be sent, by May 29, 2015, to David Ledew, director of the Property Tax Division, at david.p.ledew@maine.gov, 207-624-5600 or Maine Revenue Services, PO Box 9106, Augusta, Maine, 04332-9106.

*As previously announced in an April 16, 2015 Tax Alert email, **Repealed and Replaced Rule 202, “Tree Growth Tax Law Valuations – 2015.”*** MRS has repealed and replaced Rule 202 “Tree Growth Tax Law Valuations – 2015”. The replaced rule provides updated valuation rates for each forest type by region. A copy of Rule 202 can be found on the MRS website at www.maine.gov/revenue/rules/homepage.html.

Amended Rule 601, “Estate Tax.” MRS has amended Rule 601 (“Estate Tax”). The rule explains in further detail the estate tax laws of the State of Maine for estates of decedents dying on or after January 1, 2011, but before January 1, 2013. MRS amended the rule to reflect a recent law change allowing for the automatic release of a lien when the property is passed by right of survivorship to a surviving joint tenant who was the decedent’s spouse, or 10 years after the decedent’s date of death. Miscellaneous technical changes were also made. A copy of the rule can be found on the MRS website at www.maine.gov/revenue/rules/homepage.html.

Amended Rule 603, “Maine Estate Tax After 2012.” MRS has amended Rule 603 (“Maine Estate Tax After 2012”). The rule explains in further detail the estate tax laws of the State of Maine for estates of decedents dying on or after January 1, 2013. In addition to miscellaneous

technical changes, MRS amended the rule to reflect a recent law change allowing for the automatic release of a lien when the property is passed by right of survivorship to a surviving joint tenant who was the decedent's spouse, or 10 years after the decedent's date of death. MRS also removed reference to the termination provision contained in IRC § 2210 as this provision was repealed prior to 36 M.R.S. Chapter 577 being enacted. A copy of the rule can be found on the MRS website at www.maine.gov/revenue/rules/homepage.html.

<u>Department</u>	<u>Telephone Numbers</u>	<u>FAX Numbers</u>	<u>E-mail Addresses</u>
Taxpayer Service Center	(207) 626-8475	(207) 287-5855	
Central Registration	(207) 624-5644	(207) 287-6975	taxregistration@maine.gov
Collections & Compliance	(207) 624-9595	(207) 287-6627	compliance.tax@maine.gov
Corporate Tax	(207) 624-9670	(207) 624-9694	corporate.tax@maine.gov
E-file Help Desk (1040 ONLY)	(207) 624-9730	(207) 287-6628	efile.helpdesk@maine.gov
Electronic Funds Transfer	(207) 624-5625	(207) 287-3618	efunds.transfer@maine.gov
Estate & Fiduciary Tax	(207) 626-8480	(207) 624-9694	estatetax@maine.gov
Fuel Tax	(207) 624-9609	(207) 287-6628	fuel.tax@maine.gov
Forms Request Line	(207) 624-7894		
Individual Income Tax Assistance	(207) 626-8475	(207) 624-9694	income.tax@maine.gov
Insurance Premium Tax	(207) 624-9753	(207) 624-9694	
NexTalk (TTY Service)	(888) 577-6690		
Payment Plan/Income Tax	(207) 621-4300	(207) 621-4328	compliance.tax@maine.gov
Payment Plan/Other	(207) 624-9595	(207) 287-6627	compliance.tax@maine.gov
Practitioners' Hotline	(207) 626-8458	(207) 624-9694	
Property Tax	(207) 624-5600	(207) 287-6396	prop.tax@maine.gov
Public Communications	(207) 626-8478	(207) 624-9694	
Sales Tax	(207) 624-9693	(207) 287-6628	sales.tax@maine.gov
Tax Clearance Letters	(207) 624-9628	(207) 287-6627	
Office of Tax Policy	(207) 624-9789	(207) 287-3618	
Taxpayer Advocate	(207) 624-9649	(207) 287-3618	taxpayer.advocate@maine.gov
Withholding Tax	(207) 626-8475	(207) 624-9694	withholding.tax@maine.gov
Tax Violations Hot Line	(207) 624-9600		

This publication is designed to keep taxpayers, tax practitioners and the general public informed of developments, problems, questions and matters of general interest concerning Maine tax law, policy and procedure. The articles in this newsletter are not designed to address complex issues in detail, and they are not a substitute for Maine tax laws and/or regulations.

Suggestions for the Tax Alert?

Please contact:
Maine Revenue Services
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